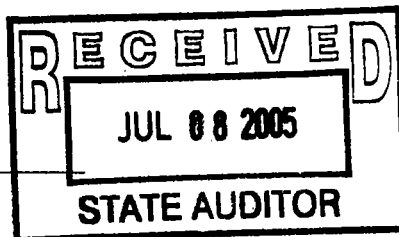


Elmo

TOWN



FILE COPY  
DO NOT REMOVE

FISCAL YEAR 2005-2006

**SCANNED**

Date

7-8-05

## CERTIFICATION OF BUDGET

### ADOPTION OF BUDGET INFORMATION

In compliance with *Utah Code* Sections 10-5-107, 10-5-108, 10-5-109, 59-2-919, 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on form provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Elmo Town for the fiscal year ending 30 June 2006 as approved and adopted by resolution or ordinance dated 24 May 2005. A public hearing meeting the requirements specified in Utah Code section (indicate which):

- ☒ 10-5-109 (no increase in tax rate - final budget adopted before June 22)  
☐ 59-2-919 (increase in tax rate - final budget adopted before August 17)

was held on 24 May 2005 for all budgetary funds.

Signed:

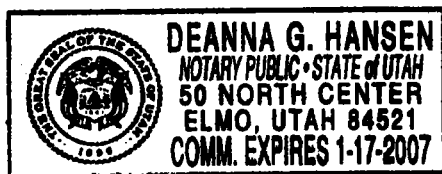
(Budget Officer)

Subscribed and sworn to this

27 day of June, 2005.

Deanna G. Hansen  
(Notary Public)

A handwritten signature in cursive script, appearing to read "Perry L. Wilson".



Elmo Town  
Governmental Unit

2006  
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>TAXES</b>	\$ 44,624.00		
	General Property Taxes – Current		\$ 9475.53	\$9,856.00
	Prior Years' Taxes – Delinquent			
	General Sales & Use Taxes		28,136.53	28,000.00
	Fee-in-Lieu of Property Taxes		7,590.48	7,500.00
	<b>LICENSES AND PERMITS</b>	\$ 165.00		
	Business Li censes & Permits		196.17	200.00
	Professional & Occupational			
	Animal Control		930.00	930.00
	<b>INTERGOVERNMENTAL REVENUE</b>	26,199		
	Federal Grants			
	State Grants			
	State Shared Revenue			
	Class "C" Road Fund Allotment			133,184.27
	Liquor Fund Allotment			92.00
	Grants from Local Units:Emery CoRecreation			
	FEMA Reimbursement			
	<b>CHARGES FOR SERVICES</b>	1,000.00		
	General Government			
	Cemeteries		1,650.00	
	Miscellaneous Services:			
	<b>MISCELLANEOUS REVENUE</b>	1,492.00		
	Interest Earnings	3,893.00	3,456.65	3,000.00
	Rents and Concessions			
	Sale of Fixed Assets			
	Other Financing – Capital Lease Obligation			
	21 <sup>st</sup> Century			
	<b>CONTRIBUTIONS AND TRANSFERS</b>			
	Transfer from: Water shares & Road Fund			
	Transfer from: Christmas Décor – Park - Ins			
	Transfer from: Employee Insurance		10,164.99	
	Transfer from: Christmas Decorations		2,800.00	
	<b>Excess Beg. Fund Bal. to be Appropriated</b>			10,249.17
	<b>TOTAL REVENUES</b>	\$ 77,373.00	\$ 64,400.35	\$193,011.44

Elmo Town  
Governmental Unit  
2006  
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditure 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>GENERAL GOVERNMENT</b>	\$ 51,965		
	Administration		\$ 37,146.01	\$ 40,000.00
	Professional Service (Accounting, Legal, Engineering, etc)		3,363.00	4,000.00
	Elections			
	Other - Horse & Buggy		1,200.00	1,200.00
	<b>PUBLIC SAFETY</b>	\$ 4,043		
	Police Department			
	Fire Department		2,000.00	6827.17
	Animal Control		1,000.00	1,000.00
	<b>HIGHWAYS AND STREETS</b>	\$ 2,866		
	Construction			
	Repair and Maintenance			130,984.27
	Other: - Lighting		3,000.00	3,000.00
	Truck Maintenance		3242.17	3,000.00
	<b>SANITATION (Garbage Collection)</b>			
	<b>HEALTH AND WELFARE</b>			
	<b>CULTURE &amp; RECREATION</b>	\$ 4,773		
	Recreation			
	Parks			
	Cemetery	\$ 1,357.00	1,000.00	3,000.00
	Special Project - Park Phase II			
	Special Project- Sidewalk Phase II			
	<b>CAPITAL OUTLAY (Purchase of fixed asset)</b>	\$		
	Special Project - Park Phase II			
	Special Project - Sidewalk Phase II			
	Water Share Purchase			
	Senior Center, Fire Station, Town Hall			
	<b>TRANSFERS AND OTHER USES</b>			
	Transfer to: Curb & Sidewalk Cap Project			
	Transfer to: Fire Department			
	Transfer to: Office Equipment - Water Shares			
	Transfer to: Christmas Dec., Insurance Truck			
	<b>Budgeted Increase in Fund Balance</b>		\$ 12,449.17	
	<b>TOTAL EXPENDITURES</b>	\$ 65,004	\$ 64,400.35	\$ 193011.44

**Elmo Town**  
Governmental Unit  
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**CAPITAL PROJECT FUND – Curb/Sidewalk - memorandum only**

Account Number	Description	Prior Year Actual 2003	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Transfer from Road Fund			
	Other Additions – State Grant CIBFG			
	Class C Road Allotment	\$ 88,296.86	\$ 22,887.41	
	Castle Valley Special Services			
	<b>TOTAL REVENUE</b>	\$ 88,296.86	88,296.86	\$111,184.27
	<b>Beginning Fund Balance</b>	\$ 88,296.86	\$111,184.27	\$111,184.27
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			
	<b>EXPENDITURES:</b>			
	Sidewalk Project Phase I			
	Sidewalk Project Phase II			
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>	\$ 88,296.86	\$111,184.27	\$111,184.27

**CAPITAL PROJECT FUND – Road – Memorandum only – included in General Fund**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other Additions			
	B & C Road Fund			\$22,000.00
	<b>TOTAL REVENUE</b>			
	<b>Beginning Fund Balance</b>	\$ 68,649.79	\$ 68,649.79	\$60,649.79
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$ 68,649.79	\$ 68,649.79	\$ 82,649.79
	<b>EXPENDITURES:</b>			
	Maintenance road, vehicle expense		\$ 6,498.00	
	Transfer to General Administration		1,502.00	
	Phase II Project			
	Sidewalk Project			
	Road Chipping			19,800.00
	<b>TOTAL EXPENDITURES</b>		\$ 8,000.00	19,800.00
	<b>Ending Fund Balance</b>	\$ 68,649.79	\$ 60,649.79	62,849.79

**Elmo Town**  
Governmental Unit  
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**CAPITAL PROJECT FUND - Park/Cemetery**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other Additions – State Grant CIBFG Phase I			
	Grant: Emery County Recreation Phase I			
	State Grant CIBFG – Phase II			
	<b>TOTAL REVENUE</b>			
	<b>Beginning Fund Balance</b>	\$ 21,111.07	\$ 21,111.07	\$16,091.62
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$ 21,111.07	\$ 21,111.07	\$16,091.62
	<b>EXPENDITURES:</b>			
	Mower/Tractor/Bleacher			
	Paint, Park Maintenance, tree replacement		\$ 1,397.02	
	Cemetery Monument/maintenance		\$ 3,622.43	
	Phase II park/cemetery			
	<b>TOTAL EXPENDITURES</b>		\$5,019.45	
	<b>Ending Fund Balance</b>	\$ 21,111.07	\$16,091.62	\$ 16,091.62

**CAPITAL PROJECT FUND – Office Equipment**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	\$ 10,000.00		
	Interest Income			
	Other Additions			
	<b>TOTAL REVENUE</b>	\$ 10,000.00		
	<b>Beginning Fund Balance</b>	\$ 1,503.76	\$ 7,366.00	\$ 5,366.00
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$ 11,503.76	\$ 7,366.00	\$ 5,366.00
	<b>EXPENDITURES:</b>			
	Computer, software, fax machine, copy machine	\$ 4,137.76	\$ 2,000.00	
	<b>TOTAL EXPENDITURES</b>	\$ 4,137.76	\$ 2,000.00	
	<b>Ending Fund Balance</b>	\$ 7,366.00	\$ 5,366.00	\$ 5,366.00

Elmo Town  
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**CAPITAL PROJECT FUND – Fire Station/Senior Center/Town Hall**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other Additions – State Grant PCIFB			\$408,000.00
	USDA Grant			79,000.00
	Donation		25.00	
	<b>TOTAL REVENUE</b>			
	<b>Beginning Fund Balance</b>	\$ 40,840.00	\$ 40,865.00	\$ 36,807.89
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$ 40,840.00	\$ 40,865.00	\$523,807.89
	<b>EXPENDITURES:</b>			
	Towns Match from grants			\$ 36,807.89
	City Building		\$ 4,057.11	\$487,000.00
	<b>TOTAL EXPENDITURES</b>		\$4,057.11	\$523,807.89
	<b>Ending Fund Balance</b>	\$ 40,840.00	\$ 36,807.89	\$ 0.00

**CAPITAL PROJECT FUND – Christmas Decorations**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other Additions			
	<b>TOTAL REVENUE</b>			
	<b>Beginning Fund Balance</b>	\$ 17,745.04	\$ 10,945.04	\$480.04
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$ 17,745.04	\$ 10,945.04	
	<b>EXPENDITURES:</b>			
	Purchase Christmas Decorations	\$ 4,000.00		
	Transfer to Professional Fund	\$ 2,800.00		
	Transfer to General Fund		\$ 10,465.00	
	<b>TOTAL EXPENDITURES</b>	\$ 6,800.00	\$ 10,465.00	
	<b>Ending Fund Balance</b>	\$ 10,945.04	\$ 480.04	\$480.04

Elmo Town  
Governmental Unit  
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**CAPITAL PROJECT FUND – Water Shares**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other Additions – yearly collection	\$ 600.00	\$ 600.00	\$600.00
	<b>TOTAL REVENUE</b>	\$ 600.00		
	<b>Beginning Fund Balance</b>	\$ 60,826.14	\$ 39,426.14	\$35,026.14
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$ 61,426.14	\$ 40,026.14	\$35,626.14
	<b>EXPENDITURES:</b>			
	Water shares purchase – Lyons – 25 shares	\$ 22,000.00		
	Transfer to General Administration		\$ 5,000.00	
	<b>TOTAL EXPENDITURES</b>	\$ 22,000.00		
	<b>Ending Fund Balance</b>	\$ 39,426.14	\$ 35,026.14	\$35,626.14

**CAPITAL PROJECT FUND –**

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other Additions			
	<b>TOTAL REVENUE</b>			
	<b>Beginning Fund Balance</b>			
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			
	<b>EXPENDITURES:</b>			
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>			

**Elmo Town**  
Governmental Unit

**2006**  
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**Fire Department**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfer from General			
	Transfer from Christmas Decoration fund		\$ 2,164.97	
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance		\$ 1,835.03	
	<b>TOTAL REVENUS &amp; OTHER SOURCES</b>	\$ 4,835.03	\$ 4,000.00	\$ 377.57
	<b>EXPENDITURES:</b>		\$3,622.43	
	Equipment			
	Scanners			
	Gas Furnace			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURE &amp; OTHER USES</b>	\$ 3,000.00	\$3,622.43	
	<b>FUND BALANCE</b>	\$ 1,835.03	\$ 377.57	377.57

**Truck Maintenance**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfer from General			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUS &amp; OTHER SOURCES</b>	\$ 7,146.83	\$ 1,437.35	
	<b>EXPENDITURES:</b>	\$ 2,946.52	\$ 1,437.35	
	Maintenance			
	Truck Conversion	\$ 2,762.96		
	Truck Purchase			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURE &amp; OTHER USES</b>	\$ 5,709.48	\$ 1,437.35	
	<b>FUND BALANCE</b>	\$ 1,437.35	\$ 0	



**Elmo Town**  
Governmental Unit

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**PERPETUAL CARE – Memorandum Only**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest Income	\$ 1,447.79	\$ 1,000.00	1,000.00
	Cemetery Mapping Grant 50/50			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance	\$44,926.38	\$46,374.17	\$35,374.17
	<b>TOTAL REVENUS &amp; OTHER SOURCES</b>	\$46,374.17	\$47,374.17	\$36,374.17
	<b>EXPENDITURES:</b>			
	Cemetery Mapping Project			
	Cemetery Road Paving		\$12,000.00	
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURE &amp; OTHER USES</b>			
	<b>FUND BALANCE</b>	\$46,374.17	\$35,374.17	\$36,374.17

**Special Revenue Fund – Insurance Fund**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Interest earnings			\$1,000.00
	<b>OTHER SOURCES:</b>			
	Transfer from: General			
	Usage of beginning fund balance			
	<b>TOTAL REVENUS &amp; OTHER SOURCES</b>	\$ 50,000.00	\$ 34,299.51	\$ 24,299.51
	<b>EXPENDITURES:</b>			
	Transfer to Professional Fund	\$ 6,000.00	\$ 6,000.00	
	Transfer to General Administration	\$ 4,164.99	5,000.00	\$1,000.00
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURE &amp; OTHER USES</b>	\$ 10,164.99	\$ 11,000.00	
	<b>ENDING FUND BALANCE</b>	\$ 34,299.51	\$ 23,299.51	\$23,299.51

Elmo Town  
Governmental Unit

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**ENTERPRISE FUND – Culinary, Sewage and Sanitation**

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUES:</b>			
	Charges for Services	\$ 42,539.09	\$47,955.51	\$48,555.51
	Interest Earned			
	Other :	\$		
	<b>TOTAL OPERATING REVENUE</b>	\$ 42,539.09	\$47,955.51	\$48,555.51
	<b>OPERATING EXPENSES:</b>			
	Personal Services			
	Contractual Services	\$ 34,724.19	\$43,008.09	\$43,006.80
	Materials and Supplies	\$ 1,000.00	\$ 1,000.00	\$ 750.00
	Water Assessments	\$ 2,817.10	\$ 3,253.10	\$ 2850.00
	Other : Wages	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	<b>TOTAL OPERATING EXPENSE</b>	\$ 41,541.29	\$50261.19	\$49606.80
	<b>OPERATING INCOME (LOSS)</b>	\$ 997.80	(\$2305.68)	(\$1051.29)
	<b>NON-OPERATING REVENUE (EXPENSES AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expenses			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	<b>NET INCOME (LOSS)</b>	\$ 997.80	(\$2305.68)	(\$1051.29)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (loss)	\$ 997.80	(\$2305.68)	(\$1051.29)
	Plus: Depreciation			
	Less: Major Improvements & Capitol Outlay			0
	Bond Principal Payments			0
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>		(\$2305.68)	(\$1051.29)
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds – general		\$2305.68	1051.29